

Summary of Consolidated Financial Statement for the Three Months Ended December 31, 2016 [IFRS]

February 7, 2017
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <http://www.septeni-holdings.co.jp/en>

Representative: Representative Director, Group President and Chief Executive Officer Koki Sato

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Anticipated Financial Report Filing Date: February 10, 2017

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

1. Consolidated Financial Results for the Three Months Ended December 31, 2016 (From October 1, 2016 to December 31, 2016)

(1) Consolidated Earnings (% figures represent year-over-year change)

	Revenue		Operating Profit		Profit before tax		Profit for the period		Profit for the period attributable to owners of the parent		Total comprehensive income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
1Q FY9/17	3,586	8.2	771	-20.2	747	-25.1	1,420	127.2	1,410	122.8	1,777	87.3
1Q FY9/16	3,315	—	966	—	998	—	625	-38.5	633	-39.1	949	-12.3

(Note) 1. Non-GAAP operating profit: ¥815 million in 1Q FY9/17 (-16.2%), ¥972 million in 1Q FY9/16 (—)

2. Revenue, operating profit, Non-GAAP operating profit and profit before tax are indicated the amount of continuing operations excluded discontinued operations. Because earnings results of AXEL MARK INC. and its subsidiary are presented after they are reclassified as discontinued operations. Furthermore, as the earning results of the first quarter FY2015 is not rearranged, year-over-year change of 2016 is not mentioned.

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
1Q FY9/17	10.92		10.86	
1Q FY9/16	4.88		4.85	

(2) Consolidated Financial Position

	Total Assets		Total Equity		Equity attributable to owners of the parent		Ratio of equity attributable to owners of the parent to total assets	
	Million Yen		Million Yen		Million Yen		%	
1Q FY9/17	28,660		15,150		14,878		51.9	
FY9/16	29,981		15,046		14,156		47.2	

2. Dividend Conditions

	Dividends				
	End of 1Q	End of 2Q	End of 3Q	Term-end	Total
	Yen	Yen	Yen	Yen	Yen
FY9/16	—	—	—	16.00	16.00
FY9/17	—	—	—	—	—
FY9/17 Estimate	—	—	—	—	—

(Note) Changes in dividends estimates during the most recent quarter: None

3. Consolidated Financial Results Forecast for the Six Months Ending March 31, 2017 (From October 1, 2016 to March 31, 2017)

(% figures represent year-over-year change)

	Revenue		Profit for the period attributable to owners of the parent		Basic earnings per share	
	Million Yen	%	Million Yen	%	Yen	
First half	7,486	9.0	1,840	36.9	14.34	

• Non-GAAP operating profit: ¥ 1,455million (30.1% down year on year)

(Note) Instead of full-year earnings estimates, the Company discloses its earnings estimates for the next quarter. Year-over-year change of revenue and Non-GAAP operating profit are calculated based on the earnings results of the same period of the previous year which AXEL MARK INC. and its subsidiary is rearranged to discontinued operations.

* Annotation

(1) Important changes in subsidiaries, including changes in the scope of consolidation: None

(2) Changes in accounting methods, procedures, presentation methods

Changes in accounting policies required by IFRSs: None
Other changes in accounting methods: None
Changes in accounting estimates: None

(3) Shares issued (common stock)

Shares issued as of term-end (incl. Treasury stock):	1Q FY9/17	138,669,500	FY9/16	138,641,500
Treasury stock as of tem-end:	1Q FY9/17	10,724,155	FY9/16	8,924,155
Average number of shares outstanding:	1Q FY9/17	129,057,954	1Q FY9/16	129,586,335